



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 1st January, 2022.

Notification No. 21/2021-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-6) GST-2022/S.9(1) (45)TH:- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, and in supersession of notification of the Government of Gujarat, Finance Department No. (GHN-90) GST-2021/S.9(1)(42)-TH dated the 25th November, 2021 being Notification No. 14/2021-State Tax (Rate), hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-31) GST-2017/S.9(1)(1)-TH dated the 30th June, 2017 being Notification No. 1/2017-State Tax (Rate), namely:-

In the said notification,-

- in Schedule I – 2.5%, serial number 225 and the entries relating thereto shall be omitted;
- in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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By order and in the name of the Governor of Gujarat,

DILIP THAKER,

Deputy Secretary to Government.

